

STATUTORY INSTRUMENTS

2006 No. 202

The Duty Stamps Regulations 2006

PART 3

OBTAINING AND RETURNING DUTY STAMPS ETC

Conditions for obtaining type A stamps

- 5.—(1) A person may not obtain a type A stamp unless he is authorized to do so by this regulation.
(2) A registered person who is not a registered owner is authorized.

^{F1}(3) A registered person who is a registered owner is authorized if they are also an authorized warehousekeeper (or a person of equivalent status in an external territory), irregular stamper, ^{F2}... a person who bottles [^{F3}alcoholic product] in the United Kingdom, the holder of an excise licence under section 54(2) or 55(2) of the Alcoholic Liquor Duties Act 1979, or they do not have a fixed establishment in the United Kingdom or an external territory and they carry on a trade or business that consists of or includes distilling, manufacturing, or bottling, [^{F3}alcoholic product].]

^{F4}(4)

(5) Subject to paragraph (6), a person who intends to affix type A stamps to retail containers on behalf of a person who is authorized to obtain type A stamps from the appointed contractor is authorized to obtain those stamps from that person.

(6) A person is not authorized to obtain type A stamps from another person authorized to obtain those stamps, unless the registered person from whom the stamps will be obtained has given the appointed contractor the information specified in regulation 14(2)(e) and (g) and, if the case so requires, complied with regulation 14(5).

Textual Amendments

- F1** Reg. 5(3) substituted (31.12.2020) by [The Excise Duties \(Miscellaneous Amendments\) \(EU Exit\) \(No. 2\) Regulations 2019 \(S.I. 2019/15\)](#), regs. 1, **10(a)** (with reg. 23) (as amended by S.I. 2020/1494, regs. 1, 4); S.I. 2020/1640, reg. 2, Sch.
- F2** Word in reg. 5(3) omitted (31.7.2023) by virtue of [The Finance \(No. 2\) Act 2023, Part 2 \(Alcohol Duty\) \(Appointed Day, Savings, Consequential Amendments and Transitional Provisions\) Regulations 2023 \(S.I. 2023/884\)](#), **Sch. para. 10(3)** (with Sch. para. 10(10))
- F3** Words in Regulations substituted (31.7.2023) by [The Finance \(No. 2\) Act 2023, Part 2 \(Alcohol Duty\) \(Appointed Day, Savings, Consequential Amendments and Transitional Provisions\) Regulations 2023 \(S.I. 2023/884\)](#), **Sch. para. 10(9)** (with Sch. para. 10(10))
- F4** Reg. 5(4) omitted (31.12.2020) by virtue of [The Excise Duties \(Miscellaneous Amendments\) \(EU Exit\) \(No. 2\) Regulations 2019 \(S.I. 2019/15\)](#), regs. 1, **10(b)** (with reg. 23) (as amended by S.I. 2020/1494, regs. 1, 4); S.I. 2020/1640, reg. 2, Sch.

Changes to legislation: There are currently no known outstanding effects for the
The Duty Stamps Regulations 2006, Section 5. (See end of Document for details)

Modifications etc. (not altering text)

- C1** Regulations, as they had effect immediately before IP completion day, continued (with modifications) (N.I.) (31.12.2020) with respect to excise goods by [The Excise Duties \(Northern Ireland Miscellaneous Modifications and Amendments\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1559\)](#), regs. 1(1), **97**
- C2** Reg. 5 modified (N.I.) by S.I. 2020/1559, **reg. 97(2)(aa)** (as inserted (9.12.2021) by [The Excise Duties \(Removal of Alcoholic Liquor to Northern Ireland and Miscellaneous Amendments\) Regulations 2021 \(S.I. 2021/1282\)](#), regs. 1, **7(2)(b)**)
- C3** Reg. 5 modified (N.I.) by S.I. 2020/1559, **reg. 97(2)(aa)** (as substituted (13.2.2023) by [The Excise Duties and Value Added Tax \(Northern Ireland\) \(Miscellaneous Modifications and Amendments\) Regulations 2023 \(S.I. 2023/64\)](#), reg. 1(2), **Sch. 2 para. 40(b)**)

Changes to legislation:

There are currently no known outstanding effects for the The Duty Stamps Regulations 2006, Section 5.